

**MF-360**SF# 49276
(R2\05-07)Indiana Department of Revenue
**Consolidated Gasoline
Monthly Tax Return****Due date is the 20th of the following month.**


For the month of: _____ 20____

Name of License Holder (as indicated on license)			License Number (as indicated on license)	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Business Telephone Number	Contact Name


Section 1: Filing Types

This is a consolidated return for all license types listed below. Place an "X" in the box to the left of each license type for which you are licensed.

☐ **Gasoline**☐ **Oil Inspection Distributor**☐ **Gasohol Blender****Section 2: Calculation of Gasoline Taxes Due**

1. Total receipts (From Section A, Line 7, Column D on back of return)	1.	
2. Total non-taxable disbursements (From Section B, Line 9, Column D on back of return)	2.	
3. Gallons received, gasoline tax paid (From Section A, Line 1, Column A on back of return)	3.	
4. Billed taxable gallons (Line 1 minus Line 2 minus Line 3)	4.	
5. Licensed gasoline distributor deduction (Multiply Line 4 by 0.016)	5.	
6. Billed taxable gallons (Line 4 minus Line 5)	6.	
7. Gasoline tax due (Multiply Line 6 by \$0.18)	7.	
8. Adjustments (Schedule E-1 must be attached and is subject to Department approval) 	8.	
9. Total gasoline tax due (Line 7 plus or minus Line 8)	9.	

Section 3: Calculation of Oil Inspection Fees Due

1. Total receipts (From Section A, Line 8, Column D on back of return)	1.	
2. Total non-taxable disbursements (From Section B, Line 10, Column D on back of return)	2.	
3. Gallons received, oil inspection fee paid (From Section A, Line 1, Columns D on back of return)	3.	
4. Billed taxable gallons (Line 1 minus Line 2 minus Line 3)	4.	
5. Oil inspection fees due (Multiply Line 4 by \$0.01)	5.	
6. Adjustments (Schedule E-1 must be attached and is subject to Department approval) 	6.	
7. Total oil inspection fees due (Line 5 plus or minus Line 6)	7.	

Section 4: Calculation of Total Amount Due

1. Total amount due (Section 2, Line 9 plus Section 3, Line 7)	1.	
2. Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater. Five dollars (\$5.00) is due on a late report showing no tax due.)	2.	
3. Interest (Interest must be added if report is filed after the due date. Contact the Department for daily interest rates.)	3.	
4. Net tax due (Line 1 plus Line 2 plus Line 3)	4.	
5. Payment(s)	5.	
6. Balance due (Line 4 minus Line 5)	For Department Use Only	
	Check Amount:	Check Number:
7. Gallons of gasoline sold to taxable marina	7.	

Make checks payable to Indiana Department of Revenue and mail to: P.O. Box 510, Indianapolis, Indiana 46206-0510. **Include your License Number on check.**
Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Taxpayer or Authorized Agent	Type or Print Name	Title
	Date Signed	Telephone Number ()
<input type="checkbox"/> Please Check Box If Last Filing	Date Business Closed ____ / ____ / ____	

Section A: Receipts	From Schedule	Gasoline/ Aviation Gasoline/Gasohol A	K-1/K-2 Kerosene B	All Other Products C	Totals D
1. Gallons received, gasoline tax or inspection fee paid	1A				
2. Gallons received from licensed distributors or oil inspection distributors, tax unpaid	2				
3. Gallons of non-taxable fuel received and sold or used for a taxable purpose	2K				
4. Gallons received from licensed distributors on exchange agreements, tax unpaid	2X				
5. Gallons imported directly to customer	3				
6. Gallons imported into own storage	4				
7. Total receipts - add Lines 1-6, carry total (Column D) to Section 2, Line 1 on front					
8. Total Receipts - add Lines 1-6, carry total (Column D) to Section 3, Line 1 on front					
Section B: Disbursements	From Schedule	Gasoline/ Aviation Gasoline/Gasohol A	K-1/K-2 Kerosene B	All Other Products C	Totals D
1. Gallons delivered, tax collected	5				
2. Gallons sold to licensed distributors, tax not collected	6D				
3. Gallons disbursed on exchange	6X				
4. Gallons exported (must be filed in duplicate)	7				
5. Gallons delivered to U.S. Government - tax exempt	8				
6. Gallons delivered to licensed marina fuel dealers	10A				
7. Gallons delivered to licensed aviation fuel dealers	10B				
8. Miscellaneous deduction - theft/loss	E-1				
8a. Miscellaneous deduction - off road, other	E-1				
9. Total non-taxable disbursements - add Lines 2-8a, carry total to Section 2 line 2 on front.					
10. Total non-taxable disbursements - add Lines 2-5, carry total to Section 3 line 2 on front					

Instructions for Completing Consolidated Gasoline Monthly Tax Return (MF-360)

Who should file this return?

A gasoline tax is imposed on every gallon of gasoline received in Indiana less those deductions provided by law. The gasoline tax rate is eighteen cents (\$0.18) per gallon. Each person who holds a valid Indiana Gasoline Distributor's License must file Form MF-360, Consolidated Gasoline Monthly Tax Return and schedules with the Indiana Department of Revenue. Distributors are required to indicate on such returns all gasoline received as well as support all deductions claimed, during the month for which the return is filed. A return must be filed each month, even if the distributor has no activity to report on the return.

When is the return/payment due?

Form MF-360 and schedules must be filed on or before the twentieth (20th) day of the month immediately following the month for which the report is being filed. If the 20th day of the month falls on a Saturday, Sunday or a state or national legal holiday, the due date of the return is the next succeeding day that is not a Saturday, Sunday or such holiday. To be considered timely filed by the department, the return must be postmarked no later than the due date of the return.

How do I complete the MF-360?

Complete Form MF-360 as instructed below:

STEP 1: Indicate the reporting period for which you are filing. Enter your identifying information as it is reflected on your Indiana Fuel Tax License.

STEP 2: Complete all receipt and disbursement schedules by entering the totals in Sections A & B on the reverse side of the MF-360. Detailed instructions for reporting fuel transactions on the corresponding receipt and disbursements schedules are found in the instructions for each schedule.

STEP 3: Carry specific line totals from Section A and B, on the back of the MF-360, to the appropriate sections on the front of the MF-360.

Indicate the reporting period for which you are filing. Enter your identifying information as it is reflected on your Indiana Fuel Tax License.

Section 1

Place an "X" in the box for each license type for which your return is being filed. Example: If you are a licensed Gasoline Distributor you will place an "X" in that box.

Section 2 Calculation of Gasoline Taxes Due

Line 1: Enter the total amount of gasoline purchased, acquired or imported during the month from Section A, Line 7 Column D on back of return.

Line 2: Enter the total of non-taxable disbursements made during the month from Section B, Line 9, Column D on back of return.

Line 3: Enter the total gallons of gasoline received, gasoline tax paid From Section A, Line 1, Column A on back of return.

Line 4: Enter the total billed taxable gallons (Line 1 minus Line 2 minus Line 3).

Line 5: Licensed Gasoline Distributors who file their returns timely and remit all amounts of tax due timely are entitled to claim a gallonage allowance of one and six-tenths percent (1.6%) of the gallons of gasoline received, less deductions. The deduction will not be allowed if a monthly return and schedules and/or tax remittance is filed after the due date of the return.

Line 6: Enter the total billed taxable gallons (Line 4 minus Line 5).

Line 7: Enter the tax due (multiply Line 6 by \$0.18).

Line 8: Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If line 8 is a negative amount, be certain that you circle the "-" sign in the box to the left of your Line 8 entry.

Line 9: Enter the total gasoline tax due (Line 7 plus or minus Line 8).

Section 3

Calculation Of Oil Inspection Fees Due

Line 1: Enter the total amount of gasoline, kerosene and other products purchased, acquired or imported during the month (from Section A, Line 8, Column D on back of return).

Line 2: Enter the total of non-taxable disbursements made during the month (from Section B, Line 10, Column D on back of return).

Line 3: Enter the total gallons received, oil inspection fee paid (from Section A, Line 1, Column D).

Line 4: Enter the total billed taxable gallons (Line 1 minus Line 2 minus Line 3).

Line 5: Enter the tax due (multiply Line 4 by \$.01).

Line 6: Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If Line 6 is a negative amount, be certain that you circle the “-” sign in the box to the left of your Line 6 entry.

Line 7: Enter the total oil inspection fee due (Line 5 plus or minus Line 6).

Section 4

Calculation of Total Amount Due

Line 1: Enter your total combined tax due (Section 2, Line 9 plus Section 3, Line 7).

Line 2: Enter 10% penalty on any tax that is submitted after the due date.

Line 3: Enter the interest due on any late payment(s) of tax. To find the interest rate for the current year, see the interest rate section of the Fuel Tax Handbook.

Line 4: Enter the total tax due (Line 1 plus Line 2 plus Line 3).

Line 5: Enter any EFT payment(s) made.

Line 6: Enter the balance due. Enclose a check or money order made payable to the Indiana Department of Revenue for the balance due.

Line 7: Indicate the total number of gallons of gasoline (including gasohol) sold to persons who own or operate taxable marine facilities upon which the gasoline tax was collected. The “taxable marine facility” means a boat livery located on an Indiana lake.

For Additional Information

Contact our office any weekday at (317) 615-2699 to obtain additional information. You may send us an email at fetax@dor.in.gov, or you may also write to:

Indiana Department of Revenue
Fuel Tax Section
P.O. Box 510
Indianapolis, IN 46206-0510